STATE OF NEW YORK

10444

IN ASSEMBLY

May 23, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Quart) -- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 538 of the laws of 2013, amending the tax law relating to the estate tax treatment of dispositions to surviving spouses who are not United States citizens, in relation to extending the expiration of the provisions thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 2 of chapter 538 of the laws of 2013, amending the tax law relating to the estate tax treatment of dispositions to surviving spouses who are not United States citizens, as amended by chapter 89 of the laws of 2019, is amended to read as follows:

§ 2. This act shall take effect immediately and shall apply to the estates of decedents dying on or after January 1, 2010, and shall expire and be deemed repealed July 1, [~~2022~~] **2025**.

§ 2. This act shall take effect immediately.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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